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Attorneys for Creditor, Orange County Treasurer-Tax Collector

**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

NAGESH SHETTY, as an individual and
as trustee of the Shetty Family Trust;
ANITA SHETTY as an individual and as
trustee of the Shetty Family Trust;
RICHARD D'SOUZA, a.k.a. RICHARD
D'SOUSA or RICHARD DE SOUZA;
MARIE SHETTY as successor to the
estate of SUBBAYYA SHETTY;
MAHABALA SHETTY; OCWEN
FINANCIAL CORPORATION;
DAVID M. DUDLEY; MESA VERDE
DRIVE PLAZA, a California General
Partnership; STATE OF CALIFORNIA,
through its agency THE FRANCHISE
TAX BOARD; ORANGE COUNTY
TREASURER-TAX COLLECTOR;
UNITED MERCHANTS ASSOCIATION,
a California Corporation; MIDFIRST
BANK; NCO PORTFOLIO
MANAGEMENT; CITIMORTGAGE,
INC.; and CAPITAL ONE,

Defendants.

Case No. SACV12-930 DOC (MLGx)

**DEFENDANT ORANGE COUNTY
TREASURER-TAX COLLECTOR'S
INITIAL DISCLOSURES**

Action Filed: June 11, 2012

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**ORANGE COUNTY TREASURER-TAX COLLECTOR'S INITIAL
DISCLOSURES PURSUANT TO FEDERAL RULES OF CIVIL PROCEDURE
RULE 26(a)(1).**

Pursuant to Rule 26(a)(1) of the Federal Rules of Civil Procedure, Defendant, Orange County Treasurer-Tax Collector ("County") hereby discloses the following:

**I. INDIVIDUALS LIKELY TO HAVE DISCOVERABLE
INFORMATION**

County believes that the following persons are likely to have discoverable information that County may use to support its claims or defenses:

1. Jennifer Burkhart
Office of the Orange County Tax Collector
12 Civic Center Plaza
P.O. Box 1438
Santa Ana, CA 92702
(714) 834-3411

Ms. Burkhart is the Assistant Treasurer-Tax Collector. This individual can provide information and documentation as to the tax liability related to the subject properties and can verify the authenticity of County's records.

2. Renee Ramirez
Office of the Orange County Clerk Recorder
12 Civic Center Plaza
Santa Ana, CA 92701
(714) 834-2500

Ms. Ramirez is the Assistant Clerk-Recorder and the designated Custodian of Records for the Orange County Clerk-Recorder's office. She can provide information and documentation as to recorded documents relating to real property, including the properties that are the subject of this proceeding.

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1 **II. A COPY-OR A DESCRIPTION BY CATEGORY AND LOCATION-**
 2 **OF ALL DOCUMENTS, ELECTRONICALLY STORED**
 3 **INFORMATION, AND TANGIBLE THINGS**

4 The County maintains an electronic data base known as the Assessment Tax
 5 System or ATS that includes, among other things, information about the taxes assessed,
 6 payment of taxes including the payor, the amount paid, the date paid, and the property
 7 relating to the payment as well as copies of all tax bills and the assessment information
 8 used to generate tax bills.

9 The Orange County Clerk-Recorder maintains an electronic data base containing
 10 copies of recorded property documents since 1982.

11 County reserves the right to supplement the documents as more information
 12 becomes available through the discovery process. County does not waive the right to
 13 object to discovery requests to which any document or category of documents may be
 14 responsive. County also reserves the right to object to the production or admissibility of
 15 particular documents on the basis of attorney-client privilege, work product privilege,
 16 relevance, or any other ground permitted under Federal Rule of Civil Procedure 26 or
 17 the local rules.

18 **III. A COMPUTATION OF EACH CATEGORY OF DAMAGES**
 19 **CLAIMED BY THE DISCLOSING PARTY:**

20 The remaining ad valorem property tax liability for fiscal year 2012-1013 consists
 21 of \$5,714.16 as of January 29, 2013. Pursuant to California Revenue and Taxation Code
 22 Section 2192, an additional ad valorem property tax lien, in an amount yet to be
 23 determined, has attached to the subject properties for the fiscal year 2013-2014 as of
 24 January 1, 2013. Lien priority is determined pursuant to Section 2192.1. The unsecured
 25 property tax consists of \$732.16 as of October 31, 2012.

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1 **IV. ANY INSURANCE AGREEMENT UNDER WHICH AN**
2 **INSURANCE BUSINESS MAY BE LIABLE TO SATISFY ALL OR**
3 **PART OF A POSSIBLE JUDGMENT IN THE ACTION OR TO**
4 **INDEMNIFY OR REIMBURSE FOR PAYMENTS MADE TO**
5 **SATISFY THE JUDGMENT:**

6 Not applicable.

7 DATED: January 29, 2013

Respectfully Submitted,

8 NICHOLAS S. CHRISOS, COUNTY COUNSEL
9 and MARK BATARSE, DEPUTY

10 By /s/ Mark Batarse
11 Mark Batarse, Deputy

12 Attorneys for Defendant Orange County Treasurer-
13 Tax Collector
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OFFICE OF THE COUNTY COUNSEL
COUNTY OF ORANGE

CERTIFICATE OF SERVICE

I do hereby declare that I am a citizen of the United States employed in the County of Orange, over 18 years old and that my business address is 333 W. Santa Ana Blvd., Suite 407, Santa Ana, California 92702-1379. I am not a party to the within action.

I hereby certify that I caused the foregoing **DEFENDANT ORANGE COUNTY TREASURER-TAX COLLECTOR'S INITIAL DISCLOSURES** to be served on January 29, 2013, upon all counsel of record listed below by electronic filing utilizing the U.S.D.C.'s CM/ECF:

Attorneys for Plaintiff:

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213-894-0115 (fax)

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Petitioner

Office of Attorney General of California

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Representing State of CA, Franchise Tax Board

Nguyen-Hong Kelly Hoang

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Representing Nagesh and Anita Shetty

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6 *Representing Richard D'Souza /*
7 *Richard DeSouza*

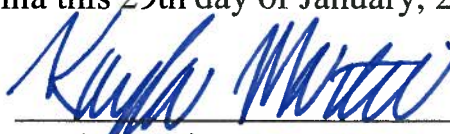
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23 *Representing U.S. Bank*

24 David Dudley
25 3415 S. Sepulveda Blvd., Suite 320
26 Los Angeles, CA 90034

27 I declare that I am employed in the office of a member of the Bar of this Court at
28 whose direction the service was made.

Executed in Santa Ana, California this 29th day of January, 2013.



Kayla Martin